

Exhibit O

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

PHILIP FEI, on behalf of himself and classes of
those similarly situated,

Plaintiff,

-against-

WEST LB AG,

Defendant.

07 Civ. 8785 (HB)(FM)

**DECLARATION OF PHILIP
FEI**

I, Philip Fei, declare, upon personal knowledge and under penalty of perjury,
pursuant to 28 U.S.C. Section 1746, that the following is true and correct:

1. I worked for WestLB AG ("WestLB") from July 2000 until June 2007 as the Payroll Manager in the Human Resources Department in New York.
2. During the entire course of my employment, WestLB classified me as a "manager," although I did not have managerial duties.

Job Duties

3. As Payroll Manager, my main job duties were data entry and related clerical tasks. I was responsible for entering information into the computer system regarding new hires, transfers, terminations, raises, promotions, changes of address, changes of direct deposit information, changes regarding W-4 information, and more. I did data entry for more than 90% of my workday.
4. I did not hire or fire anyone. I did not recommend that anyone be hired or fired.

5. I did not have authority to make operational decisions beyond the parameters of my clerical tasks.

6. I did not have authority to exercise my own discretion and independent judgment with respect to matters of significance, like whether to classify an employee as exempt or nonexempt, how much employees should be paid, and who should be hired or transferred. My job was to execute my supervisor's orders and other Human Resource Generalists' work orders to process these decisions. I filled out the necessary paperwork, calculated the amount of overtime an employee was owed based on WestLB's overtime formula, and entered the data into the system. I also organized and filed this paperwork after entering it into the system.

7. I was not free from supervision. Most recently, Linda Shirley supervised me. Previously, Patricia Reid was my supervisor. If I had to arrive late for work or needed to leave early, I had to ask my supervisor for permission. My supervisor also had to pre-approve or authorize some of the emails I sent out while performing my job duties.

8. Nobody from Human Resources, the Legal Department, or any other department at WestLB ever asked me what my duties were.

Hours & Salary

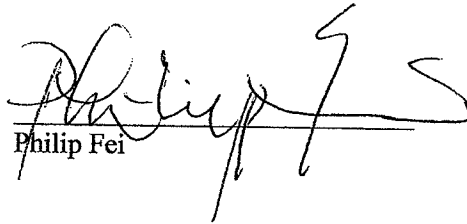
9. During the entire course of my employment, West LB always paid me a salary.

10. When I started working at WestLB in 2000, my salary was \$65,000 per year. When I left West LB in 2007, my salary was \$85,000 per year.

11. During the entire course of my employment with West LB, I worked approximately 40 to 45 hours per week.

12. West LB never paid me an overtime premium of time and a half when I worked more than 40 hours per week.

Dated: New York, New York
April ~~24~~ 2008


Philip Fei